

PRESS RELEASE

July 27, 2006

Re: UNITED STATES v. TIMOTHY J. TOOHEY

United States Attorney Terrance P. Flynn announced today the re-sentencing of suspended attorney Timothy J. Toohey, 59, of Lewiston, New York. Toohey was convicted of making a false statement on a tax return in violation of Title 26, United States Code, Section 7206(1), after a guilty plea on February 11, 2003, and was re-sentenced to serve a term of imprisonment of 12 months and one day and to pay a fine of \$9,090 by Chief United States District Court Judge Richard J. Arcara.

The United States Attorney's Office said that Senior United States District Court Judge John T. Elfvin had previously sentenced Toohey on three prior occasions, but each sentence was vacated by the United States Court of Appeals for the Second Circuit upon appeals filed both by Assistant United States Attorney William J. Gillmeister, who headed the prosecution for the government, and by Toohey. Senior Judge Elfvin had twice given Toohey sentences of two years' probation, once in May of 2003 and again in July of 2004. However, the United States Attorney's Office successfully prevailed on appeals involving those sentences to the Court of Appeals for the Second Circuit in New York City. Senior Judge

Elfvin thereafter sentenced Toohey to 15 months imprisonment, however, following another appeal, that sentence was also vacated by the Second Circuit. Following the third appeal, the Court of Appeals directed that the case be reassigned to a different Judge for resentencing. When Chief Judge Arcara imposed sentence this afternoon, it was the fourth time Toohey had been sentenced for conduct causing a tax loss of more than \$410,000.

U.S. Attorney Terrance P. Flynn said, "[t]odays sentence should serve notice that all tax cheats will be prosecuted to the fullest extent of the law."

Toohey's conviction and sentence were the culmination of an investigation on the part of the Internal Revenue Service, Criminal Investigation Division, under the direction of Special-Agent-in-Charge Anne Marie Coons.